



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 29, 2014

Via E-mail

Harry Bagot  
Chief Executive Officer  
US Fuel Corporation  
277 White Horse Pike #200  
Atco, New Jersey 08004

**Re: US Fuel Corporation  
Amendment No. 1 to Registration Statement on Form 10-12G  
Filed May 22, 2014  
File No. 000-31959**

Dear Mr. Bagot:

Our preliminary review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Exchange Act of 1934, the rules and regulations under that Act, and the requirements of the form. It does not appear that the financial statements presented in your filing comply with Rule 8-08 of Regulation S-X. We will not perform a detailed examination of the registration statement and we will not issue comments because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies.

This registration statement will become effective on June 30, 2014. If the registration statement were to become effective in its present form, we would be required to consider what recommendation, if any, we should make to the Commission. We suggest that you consider filing a substantive amendment correcting the deficiencies or a request for withdrawal of the registration statement before it becomes effective.

Sincerely,

/s/ A.N. Parker *for*

H. Roger Schwall  
Assistant Director

cc: Louis Taubman  
Hunter Taubman Weiss, LLP